

COUNTY OF KAUAI  
PROPOSED SALE OF REAL PROPERTY – **Tentative Date: December 06, 2005**

1. All foreign or out-of-state corporations must have complied with Chapter 418-1, 418-7, and 418-9 Hawai'i Revised Statutes, relating to registration of out-of-state corporations and their acquisition of real property in Hawai'i.
2. Persons bidding as representatives or agents of others will be required to present notarized documents showing such authorization to bid on behalf of those parties they represent.
3. Sale must be for an amount equal to or more than the total upset price. The upset price is established by the amount of tax, penalty, and interest accrued to date of the auction, plus the cost and other charges incurred.
4. Real Property with outstanding taxes due not paid in full up to the time of sale is auctioned to the highest bidder. Payment of the full bid amount must be made in CASH, CERTIFIED CHECK, or CASHIER CHECK drawn on a U.S. bank and made payable to the **Director of Finance**.
5. A credit memo will be given for any check amount that exceeds bid amount. In such case, credits can also be recorded with sales officials at time of first purchase and excess can be bid on additional lots.
6. Owners have the right to redeem their properties within one (1) year from the date of the sale, or if the deed was not recorded within 60 days after the sale, then one (1) year from the date of recordation. The delinquent taxpayer/owner must pay the purchase price, cost and expenses, the fee for recording the deed, and interest of twelve per cent (12%) per annum to the successful bidder to redeem the property. The owner must make arrangements for redemption directly with the purchaser.
7. Tax deed will be prepared by the County and forwarded to the purchaser for recordation with the Bureau of Conveyances. There is a recording fee that must be paid to the Bureau of Conveyances when recorded by the purchaser.
8. The following recordation information is required:
  - a. Identity and address of the recipient of the deed;
  - b. The exact full name and marital status of the grantee; that is, in whose name the deed is to be drawn up; and
  - c. The tenancy in which the ownership is to be held.
9. Bidders must give clear distinct bids. In closing the sale, the auctioneer will announce the final bid amount "once", "twice", "sold for \$\_\_\_\_\_".
10. Delinquent taxpayer/owner and others having or claiming to have any right, title or interest in the property must file a claim to any surplus funds.
11. The County Real Property office web-site address is: [www.kauaipropertytax.com](http://www.kauaipropertytax.com).

12. The foreclosure list will be made available in **November 2005** when the first ad breaks. You may obtain a foreclosure list by (1) visiting our website [www.kauaipropertytax.com](http://www.kauaipropertytax.com) and selecting the County link, or go directly to the County of Kauai website [www.kauai.gov](http://www.kauai.gov). If you do not have access to the internet, you may request for a hard copy by, (2) sending your request along with a self-addressed stamped envelope and a check for the copy charge of .50 per copy (please call for the amount), to:

County of Kauai  
Real Property Tax Collections  
4444 Rice Street Suite 463  
Lihue HI 96766

13. Each County is responsible for their own tax sale and inquiries:

City & County of Honolulu  
Division of Treasury  
Delinquent Collection Section  
530 So King St, Rm 115  
Honolulu HI 96813

County of Maui  
Real Property Tax Division  
Service Center, Suite 16  
70 East Kaahumanu Ave  
Kahului Maui HI 96732

County of Hawaii  
Real Property Tax  
Aupuni Center  
101 Pauahi St Suite 4  
Hilo HI 96720

14. For further information, call the Real Property Tax Collection Section at (808) 241-6555.